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Attorney Docket No. 2022645-7002452001

POWER OF ATTORNEY BY ASSIGNEE
STATEMENT UNDER 37 CFR 3.73(b)

GN ReSound A/S is the Assignee of the entire right, title and interest of the invention entitled:, **DYNAMIC RANGE COMPRESSION USING DIGITAL FREQUENCY** the specification of which was filed on **November 13, 2001** as Application Serial No. **10/008,268**.

An assignment from the inventor(s) of the patent application/patent identified above was recorded in the United States Patent and Trademark Office on **February 21, 2002** at Reel **012639**, Frame **0375**, or for which a copy thereof is attached.

An assignment from the Assignee **GN ReSound North America Corporation** of the patent application/patent identified above to **GN ReSound A/S** was recorded in the United States Patent and Trademark Office on **March 12, 2003** at Reel **013837**, Frame **0831**, or for which a copy thereof is attached.

Assignee hereby appoints the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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Date: 26 September 2003

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(Signature)

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INTELLECTUAL PROPERTY
+ INDUSTRY RELATIONS